

STANDARD PROCEDURE	PAGE: 1 OF 5
ISSUED BY: Office OF General Counsel	
EFFECTIVE DATE: 1/13/05	
PROCEDURE # 1.1	
SUBJECT: FINANCE STANDARD PROCEDURES AND MANUAL	
DISTRIBUTION CODE: A, B, C, D	CONTACT: Standard Procedures Coordinator

I. PURPOSE

The Finance and Administration Cabinet (Finance) maintains a Standard Procedures Manual, which includes all procedures that govern all employees including policies and procedures applicable throughout Finance, and specifically applicable to each respective department within Finance. This manual provides employees with a readily accessible means of learning the policies and procedures of Finance and its respective departments concerning. The Standard Procedures Manual consists of the following seven categories:

- 1.0 Executive Management
- 2.0 Human Resources
- 3.0 Security
- 4.0 Finance
- 5.0 COT
- 6.0 Revenue
- 7.0 Forms

The Cabinet expects that uniform policies and procedures will result in:

- improved communication Cabinet-wide;
- faster and more consistent training of new employees;
- improved service to the Commonwealth and its citizens; and
- consistent application and administration of the Cabinet's policies and procedures;

II. PROCEDURE

A. Recommendations to Create, Revise or Rescind a Standard Procedure

Any Finance employee may propose ideas for creation, revision, or rescission of a Standard Procedure.

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1. Finance employees must prepare a memorandum of justification for the creation of a Standard Procedure or for a revision or rescission of an existing Standard procedure and submit the memorandum to his/her Commissioner or Executive Director.
2. The Commissioner or Executive Director will review the memorandum of justification to determine if the proposed Standard Procedure or revision or rescission of an existing Standard Procedure is appropriate.
3. If the Commissioner or Executive Director agrees with the proposal, the memorandum of justification shall be submitted to the Standard Procedures Coordinator with copies sent to the Secretary and the Office of Policy and Audit.
4. The Standard Procedure Coordinator shall:
 - Review the proposal and contact the Commissioner or Executive Director, or his/her designee, if clarification of the proposal is necessary.
 - Prepare a draft of the proposed Standard Procedure or revision of an existing Standard Procedure; or prepare a memorandum recommending that a Standard Procedure be rescinded as proposed.
 - Submit a copy of the draft proposed Standard Procedure or memorandum recommending rescission to the Internal Auditor and the appropriate Commissioner.
 - Work closely with the Executive Director, Commissioner, Director, or other designee to ensure the accuracy of the draft Standard Procedure.

If necessary, the employee may submit a recommendation directly to a member of the Executive Management Team or the Policy and Procedures Coordinator. The employee shall also submit a memorandum of justification with the recommendation, as described in A.1 above. The Executive Staff includes the Secretary, Deputy Secretary, Commissioners, Executive Directors, and General Counsel.

B. Approval Process

1. The Standard Procedures Coordinator will work with Commissioners, and Executive Directors to develop or revise a Standard Procedure or make a recommendation to rescind an existing procedure.
2. The final proposed Standard Procedure or recommendation to rescind an existing procedure will be submitted to the Executive Director of the Office of Administrative Services for review and approval.

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3. The Executive Director of the Office of Administrative Services will distribute the final proposed Standard Procedure or recommendation to rescind an existing procedure to the Secretary's Staff for review and comments.
4. The Standard Procedures Coordinator will work with the Executive Director of the Office of Administrative Services and the Secretary's Staff to resolve any questions or issues concerning a final proposed Standard Procedure or recommendation to rescind an existing procedure.
5. The Secretary shall approve the final proposed procedure or recommendation to rescind an existing procedure by signing the Control Form (7. Forms 1.1/a).

C. Content Requirements

1. Each Standard Procedure will retain the same procedure number, which is assigned by the Standard Procedures Coordinator.
2. The revision history of a Standard Procedure will be reflected on the face of the Standard Procedure within the heading "effective date".
3. Each Standard Procedure must begin with a statement, which clearly sets forth the Cabinet's position. The position statement should also include any statutory or regulatory citations. A Standard Procedure may consist of only a position statement.
4. Each Standard Procedure must be written in the same font, Arial 11.
5. Each Standard Procedure must be written in active tense, with concise and clear language, and simple terms that instruct.
6. As much as possible, Standard Procedures will be written in outline form, which explains duties in sequence with specific steps.
7. Each Standard Procedure must include a distribution code(s).

D. Distribution of Approved Standard Procedures

1. Each Standard Procedure will be distributed within 30 days of the date approved by the Secretary.
2. Copies of the new Standard Procedure or revision or rescission of an existing procedure will be made available to Finance employees via the internet at the websites of the Finance Cabinet (web address) and the Commonwealth Office of Technology (COT), and the intranet at the Revenue Department via RevWeb . Those employees not having access to the internet or intranet shall be provided a hard copy of the new, revised or rescinded Standard Procedure by the immediate supervisor.

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3. Employees will be periodically advised of new Standard Procedures or revision or rescission of an existing procedure in an email issued by the Office of the Secretary, or in hard copy form by the supervisors of the employee not having email privileges.

E. Header/Footer Format

4. Header A (First Page)

STANDARD PROCEDURE	PAGE: OF	
ISSUED BY: (TO BE DETERMINED BY THE STANDARD PROCEDURES COORDINATOR)		
EFFECTIVE DATE: (WILL BE THE DATE THE SECRETARY APPROVES THE SP) (REVISION/RESCISSION DATES WILL BE ADDED UPON APPROVAL BY SECRETARY)		
PROCEDURE # (ASSIGNED BY STANDARD PROCEDURES COORDINATOR) (REMAINS THE SAME FOR LIFE OF PROCEDURE)		
SUBJECT:		
DISTRIBUTION CODE:	CONTACT:	(Must be the title and phone number of a position. Do not use individual names)

5. Header B (All other pages except attachments. However, attachments will count as page numbers.)

STANDARD PROCEDURE	PAGE: OF	
ISSUED BY: (TO BE DETERMINED BY THE STANDARD PROCEDURES COORDINATOR)		
EFFECTIVE DATE: (WILL BE THE DATE APPROVED BY THE SECRETARY) (REVISION/RESCISSION DATES WILL BE ADDED UPON APPROVAL BY SECRETARY)		
PROCEDURE # (TO BE ASSIGNED BY STANDARD PROCEDURES COORDINATOR) (REMAINS THE SAME FOR THE LIFE OF PROCEDURE)		

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6. Footer Format

This footer must appear on the last page of the Standard Procedure. Attachments to a Standard Procedure will be counted in the number of pages, but will not include the header or footer.

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE # 1.1 ENTITLED " CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

DISTRIBUTION CODES:

**A. Senior Management B. Division Directors C. Branch Managers/Supervisors
D. Cabinet Personnel E. Division Personnel F. Branch Personnel**

F. Control Form

[Control Form \(7. Forms 1.1/a\)](#) will be attached to all proposed Standard Procedures, revisions or rescissions for the required acknowledgment and approval signatures.

G. Manual Retention

1. The Office of General Counsel shall maintain an up-to-date manual of Finance Standard Procedures.
2. The Office of General Counsel will be the archive for the Finance Standard Procedures and is responsible for retaining rescinded or revised policies and procedures and updating the official manual.
3. The Standard Procedures Coordinator will insure that Internet and intranet websites contain the most up date versions of Finance Standard Procedures.
4. Each employee must be granted reasonable opportunity to read and review the manual.

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